

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 465 – SB 750**

February 16, 2011

**SUMMARY OF BILL:** Defines “working papers” and “audit working papers,” for confidentiality purposes, as auditee records, intra- and inter-agency communications, draft reports, schedules, notes, memoranda, and all other records relating to an audit or investigation created by the internal audit staff of state departments and agencies, the internal audit staff of local governments, and the audit staff of the Office of the Comptroller.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Working papers generated by the Comptroller’s office audit staff and the internal audit staff of state and local government departments and agencies are confidential under current law.
- Defining “working papers” and “audit working papers” with more specificity will not result in any functional or procedural change within the Comptroller’s office or state and local government departments.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

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